

Amendments to the Specification:

Please replace paragraph [0006] with the following amended paragraph:

[0006] However, ~~such magnetic head could not be obtained by using any known material based on a~~ even with the reported CoNiFe [[alloy]] material we could not stably make a luster film with enough thickness by electroplating, because of white turbidity, bumps of the film surface. Also, ~~any material based on a Co-Fe two element series alloy is poor in~~ did not have corrosion resistance.